

## ■ Using Form ST-556-R, Resale Fleet Exemption Schedule

### **TO:** ST-556 Filers

Businesses that file Form ST-556, Sales Tax Transaction Return, and are reporting **sales for resale** of more than one item to the same buyer with the same date of delivery may avoid filing multiple ST-556 returns by using our new Form ST-556-R, Resale Fleet Exemption Schedule.

Businesses may use this schedule with all items normally reported on Form ST-556 — motor vehicles, watercraft, aircraft, trailers, or mobile homes.

This schedule replaces Form RUT-25-E, Fleet Exemption Schedule.

### **What's new about this schedule?**

Form ST-556-R places more restrictions than the previous Form RUT-25-E on the kind of returns with which it may be used.

For example, the now obsolete Form RUT-25-E could formerly be filed with

- Form ST-556, Sales Tax Transaction Return;
- Form RUT-25, Motor Vehicle Use Tax Return (used by Illinois residents who purchase motor vehicles, watercraft, aircraft, trailers, or mobile homes from out-of-state dealers; or leasing companies that lease these items to Illinois residents); or
- Form RUT-50, Vehicle Use Tax Return (used by Illinois residents who purchase these items from private individuals).

In contrast, the new Form ST-556-R may be used **only** with Form ST-556 in reporting multiple sales for resale, as explained above. This situation is the only one in which Illinois law allows you to report the sale of more than one item on a single return.

### **How do I obtain Form ST-556-R?**

You can obtain this form by

- calling our 24-hour Forms Order Line at 1 800 356-6302
- calling our "Illinois Tax Fax" fax-on-demand service at 217 785-3400
- writing us at  
ILLINOIS DEPARTMENT OF REVENUE  
PO BOX 19010  
SPRINGFIELD IL 62794-9010
- visiting our Web site at  
<[www.revenue.state.il.us](http://www.revenue.state.il.us)>
- photocopying the blank schedule printed on the reverse side of this bulletin

### **Questions?**

If you have questions or need more information, please call or write us. Our telephone numbers and address are printed at the bottom of this bulletin.



Read this information first

**When may this schedule be used?**  
 You may file this schedule only if you file Form ST-556, Sales Tax Transaction Return, and wish to report **sales for resale** of more than one vehicle, watercraft, aircraft, trailer, or mobile home to the same buyer with the same date of delivery. If you meet these requirements, you may file this schedule to avoid the additional paperwork involved in filing a separate Form ST-556 for each item. If you file this schedule, you must attach this schedule to a single Form ST-556. You must complete all sections of the return except the items in Section 2. Instead, in Section 2, write "See attached schedule." This single schedule permits you to report the sale of up to 30 qualifying items on one ST-556 return. If you want to report the sale of more than 30 items, you must use additional copies of this schedule as necessary.

**When may this schedule not be used?**  
 The fact that you are making multiple sales, whether taxable or exempt, does not necessarily qualify you to file this schedule. You must not use this schedule unless your multiple sales are **sales for resale** as explained above. Otherwise, you must report each sale on a separate ST-556 return.

Section 1: Complete the following tax information

Write your Illinois business tax (IBT) number \_\_\_\_\_ - \_\_\_\_\_

Write the tax return number preprinted at the upper left on your Form ST-556 \_\_\_\_\_

Section 2: Complete the following information on the items sold

Identification number (VIN, HIN, N)	Make	Model year	Identification number (VIN, HIN, N)	Make	Model year
1 _____	_____	_____	16 _____	_____	_____
2 _____	_____	_____	17 _____	_____	_____
3 _____	_____	_____	18 _____	_____	_____
4 _____	_____	_____	19 _____	_____	_____
5 _____	_____	_____	20 _____	_____	_____
6 _____	_____	_____	21 _____	_____	_____
7 _____	_____	_____	22 _____	_____	_____
8 _____	_____	_____	23 _____	_____	_____
9 _____	_____	_____	24 _____	_____	_____
10 _____	_____	_____	25 _____	_____	_____
11 _____	_____	_____	26 _____	_____	_____
12 _____	_____	_____	27 _____	_____	_____
13 _____	_____	_____	28 _____	_____	_____
14 _____	_____	_____	29 _____	_____	_____
15 _____	_____	_____	30 _____	_____	_____